



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, वीरवार, 1 अक्टूबर, 1992/9 आश्विन, 1914

हिमाचल प्रदेश सरकार

आवकारी तथा कराधान विभाग

अधिसूचना

शिमला-2, 25 सितम्बर, 1992

संख्या 1-12/73-ई० एण्ड टी०-III.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्स टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 7 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए पूर्वोक्त अधिनियम से संलग्न अनुसूची "बी" (जिसे इसमें इसके पश्चात् उक्त अनुसूची कहा जाएगा) में निम्नलिखित संशोधन करने का प्रस्ताव करते हैं, अर्थात्:—

### DRAFT AMENDMENTS

1. मद् संख्या 66 का संशोधन.—उक्त अनुसूची की मद् संख्या 66 के स्तम्भ 2 में,—

(a) in clause (2) of the conditions, for the words "of genuineness and eligibility granted by the Director of Industries, Himachal Pradesh or his authorised nominee", the words, signs and the figures "in Form R. M. II, prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992, obtained from the authority specified therein" shall be substituted;

(b) after clause (2) of the conditions, the following new clause (3) shall be added, namely:—

“(3) the unit comply with all the provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.”, and

(c) the existing clause (3) shall be re-numbered as clause (4).

2. नई मद् संख्या 76 का जोड़ा जाना.—उक्त अनुसूची की मद् संख्या 75 के पश्चात् नई मद् संख्या 76 जोड़ी जाएगी, अर्थात्:—

“76. Sale of goods manufactured by the following new industrial units:—

- (i) Agriculture-Horticulture-produce-based industries, except Breweries, Distilleries, non-fruit based wineries and Bottling plants (both for Country Liquor and Indian Made Foreign Liquor);
- (ii) Herbal-produce-based-industries and Armomatic industries;
- (iii) Wool-based industry (including Angora wool); and
- (iv) Sericulture.

The exemption shall be granted only when—

(a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R. M. II, as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992, issued by the authority specified therein; and

(b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial units; and

(c) the units comply with all provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.”.

*Explanation*—In this item “new industrial unit” means an industrial unit which commences production on or after first day of April, 1991 and will include any existing unit which is eligible to get fresh registration as per the guide lines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the constitution, re-structuring or revival of an existing industrial unit.

कोई भी हितबद्ध व्यक्ति जो प्रस्तावित संशोधन के विषय में कोई आक्षेप करना या सुझाव देना चाहे, तो वह ऐसे आक्षेप/सुझाव, प्रस्तावित संशोधन के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से 30 दिनों की अवधि के भीतर हिमाचल प्रदेश के आबकारी व काराधान आयुक्त, शिवाला-3 को भजसकेगा। विनिर्दिष्ट अवधि के भीतर प्राप्त आक्षेपों/सुझावों पर, आरूप-संशोधन को अंतिम रूप देने से पूर्व, सरकार द्वारा सम्यक् रूप से विचार किया जायेगा।

आदेश द्वारा,  
हस्ताक्षरित/-  
वित्तियुक्त एवं सचिव।

[Authoritative English Text of this Department Notification No. 1-12/73-E&T-III, dated 25-9-1992 as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-2, the 25th September, 1992*

**No. 1-12/73-E&T-III.**—In exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh, proposes to make the following amendments in Schedule 'B' appended to the said Act (hereinafter called "the said Schedule"), namely :—

### DRAFT AMENDMENTS

1. *Amendment of item No. 66.*—In column 2 of item No. 66 of the said Schedule,—

(a) in clause (2) of the conditions, for the words "of genuineness and eligibility granted by the Director of Industries, Himachal Pradesh or his authorised nominee", the words; signs and the figures "in Form R.M. II, prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated the 7th February, 1992, obtained from the authority specified therein" shall be substituted;

(b) after clause (2) of the conditions, the following new clause (3) shall be added, namely :—

"(3) the unit comply with all the provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.", and

(c) the existing clause (3) shall be re-numbered as clause (4).

2. *Addition of new item No. 76.*—After item No. 75 of the said Schedule, the following new item No. 76, shall be added, namely :—

"76. Sale of goods manufactured by the following new industrial units :—

The exemption shall be granted when—

- (i) Agriculture-Horticulture-produce-based industries, except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country liquor and Indian Made Foreign Liquor);
- (ii) Herbal-produce based industries and Aromatic industries;
- (iii) Wool-based industry (including Angora wool); and
- (iv) Sericulture.

(a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R. M. II, as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992, issued by the authority specified therein; and

(b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial units; and

(c) the units comply with all provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.”.

*Explanation.*—In this item “new industrial unit” means an industrial unit which commences production on or after 1st day of April, 1991 and will include any existing unit which is eligible to get fresh registration as per the guide lines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution, re-structuring of revival of an existing industrial unit.

Any interested person who has any objection(s)/suggestion(s) to the proposed amendments, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3, within a period of 30 days from the date of publication of the proposed amendments in the Rajpatra, Himachal Pradesh. The objections/suggestions received within the specified period shall be duly considered by the Government before the finalisation of the draft amendments.

By order,  
Sd/-

*Financial Commissioner-cum-Secretary.*